presentation of the bill by the consignee, and is forced to reimburse the consignor, it cannot later recover from the one to whom it delivered the goods, who has paid for them, as there is no delivery by mistake, according to the usual meaning of that term. *Long Island R. R. Co.* v. *Structural Concrete Co.,* 110 N. Y. S. 379. Under the Carmack Amendment to the Interstate Commerce Act, a delivery of the goods by the last carrier without requiring a surrender of the bill of lading makes the initial carrier liable to any holder of the bill of lading. *Winget* v. *Grand Trunk Western R'y,* 210 Mich. 100. A shipping receipt naming a third person as consignee is not a bill of lading, and so need not be produced before delivery of the goods by the carrier. *Green* v. *B. and O. R. R. Co.,* 206 Mass. 331. Nor is it necessary that a non-negotiable bill of lading be surrendered or presented to the carrier before delivery of the goods. *Penn. R. R. Co.* v. *Titus,* 142 N. Y. S. 43 When the consignee has made part payment, and tender of the balance due for the goods shipped to the order of the consignor, it is wrongful for the consignor to withhold possession of the bill of lading; the consignee is equitably entitled to the goods, and the carrier under such circumstances is not liable for transferring the goods to the consignee. *The Asiatic Prince,* 108 Fed. 287. Stipulations for production of the bill of lading before delivery of the cargo may be waived by the express or tacit consent of the consignor, as by having acquiesced in prior deliveries without the production of the bill of lading. *Salberg* v. *Pa. R. R. Co.,* 237 Pa. 495. The test for determining whether there is an express waiver by consent, other than an indorsement and transfer of the bill of lading, seems to be whether the shipper has caused the carrier reasonably to believe another person is the owner of the goods, and entitled to their possession. Thus, a conclusion contrary to that reached in the principal case was obtained in *Schwarzschild and Sulzberger Co.* v. *Savannah, Fla. and Western R'y. Co.,* 76 Mo. App. 623. The telegraphic instructions to the consignee in that case were: "Use your stuff. Get railroad inspection your car; receipt for same in damaged condition." So in *Mitchell* v. *C. & O. R'y. Co.,* 17 Ill. App. 231: "Do the best you can; whatever you do will be satisfactory." The construction placed upon the telegraphic authority in the present case, considered in view of the test enounced, is unquestionably correct.

CHARITIES—BEQUEST TO TOWN ON CONDITION OF PERPETUAL CARE OF BURIAL LOT VALID—Testator bequeathed to a town, on condition that it perpetually care for his burial lot, a sum greater than was needed for that purpose. The heir-at-law sought to secure such excess amount. *Held,* a good bequest to the town, which, under the statutory authority to purchase and hold real and personal property for public uses, may take property by will on consenting to act as trustee of the fund for care of the burial lot. *Petition of Tuttle* (N. H. 1921) 114 Atl. 867.

While a perpetual trust for the maintenance of a cemetery is valid, a trust to perpetually care for a grave violates the rule against perpetuities and is void, apart from statutory permission. *McCartney* v. *Jacobs,* 288 Ill. 568, 4 A. L. R. 1120, note, *Shipper* v. *Industrial Trust Co.* (R. I. 1920), 110 Atl. 410.

The reason is, of course, that the first is a charitable purpose, the second is not. Of efforts to circumvent this rule there is no end. *In re Tyler* (1891) 3 Ch. 252, upheld a bequest on such a condition, where a larger sum than would be needed for that purpose was bequeathed, on the ground that there was nothing to show that funds for the care would not be secured elsewhere in order to secure the bequest, and so no part of the bequest would be used for the purpose. A similar bequest was upheld in *Roche* v. *M. Dermott*, [1901] 1 Ir. 394, though the court said the contract to care for the lot which the charitable society was required to enter into as a condition precedent to the gift taking effect, was unenforceable, binding on conscience only. *In re Davis*, [1915] 1 Ch. 543, approved in *In re Tyler, supra*, but held that as the gift over was not to a charity the first gift was freed from the obligation to repair the graves. The court took no notice of the argument urged on its attention that the fund was so small it would be entirely required to keep up the graves, and the charity would get nothing. A safer method of securing perpetual care is that of the principal case, viz., a bequest to a municipal corporation having power to receive such trust funds in perpetuity. See also *Shippee* v. *Industrial Trust Co.* (R. I. 1920) 110 Atl. 410.

CONSTITUTIONAL LAW—DISCRIMINATION AGAINST FOREIGN CORPORATIONS —Defendant, a sheriff, levied on a motor truck belonging to plaintiff, a Pennsylvania corporation, for non-payment of the North Carolina license. Laws N. C. 1917, c. 231, § 72, imposed a license tax on automobile manufacturers with a proviso that the tax on such manufacturers who had invested three-fourths of their assets in state securities or personal property within the state should be only one-fifth of the amount imposed on others. Plaintiff sued to restrain the sale, asserting that the act denied plaintiff the equal protection of the laws, and was an attempt by the state to regulate interstate commerce. *Held*, (two justices dissenting), the act is unconstitutional. *Bethlehem Motors Corporation* v. *Flynt*, 41 Sup. Ct. 571.

The Supreme Court of the United States, in the instant case, has added another decision on the position of the foreign corporation in constitutional law, following along the path marked out in *Western Union Telegraph Co.* v. *Kansas*, 216 U. S. 1; *Pullman Co.* v. *Kansas*, 216 U. S. 56; *Southern Ry. Co.* v. *Greene*, 216 U. S. 400. Preceding these cases the doctrine had been set forth that since a state had the absolute right to exclude foreign corporations, it therefore had the right to admit them on any condition it saw fit, *Paul* v. *Virginia*, 8 *Wall*, 168, except that the state could not prevent a foreign corporation from doing interstate business within the state, *Pensacola Telegraph Co.* v. *Western Union Telegraph Co.*, 96 U. S. 1. Since 1906 further qualifications have been added to the effect that the state cannot impose unconstitutional conditions, *Donald* v. *P. & R. C. & I. Co.*, 241 U. S. 329, nor provisions contrary to the Fourteenth Amendment in regard to due process and equal protection of the laws, *Southern Ry. Co.* v. *Greene, supra*, *Western Union Telegraph Co.* v. *Kansas, supra*. In the case at bar the court say that either the corporation is within the jurisdiction of North Carolina or out of it, and if it is assumed that the plaintiff is within the